## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

May 13, 1983

Lemia Manufacturing Corp. 42-26 28th Street Long Island City, New York 11101

## Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative
 Hyman Ketchel
 853 Broadway - 1906
 New York, NY 10003
 Taxing Bureau's Representative

In the Matter of the Petition

of

Lemia Manufacturing Corp.

DEFAULT ORDER

:

83-P-14

for Revision or for Refund of Corporation Franchise:

Tax under Article(s) 9A of the Tax Law for the

Years 6/30/79 & 6/30/80.

Petitioner(s) Lemia Manufacturing Corp., filed a petition for revision or for refund of Corporation Franchise Tax under Article(s) 9A of the Tax Law for the Years 6/30/79 & 6/30/80. File No. 36314

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is ORDERED that the petition of Lemia Manufacturing Corp., be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 13, 1983